

**WELFARE EXEMPTION SUPPLEMENTAL AFFIDAVIT,  
HOUSING — LOWER-INCOME HOUSEHOLDS  
ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME (Yearly Filing)**

**Office of Tom J. Bordonaro, Jr.  
San Luis Obispo County Assessor**  
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*Carefully read and follow the accompanying instructions before preparing claim.*

This affidavit is required under the provisions of sections 214(g), 214.15, 251, and 254.5 of the Revenue and Taxation Code for those organizations where the income of the occupants must not exceed certain limits.

This affidavit supplements the claim for welfare exemption and must be filed with the Assessor by February 15. If you do not complete and file this form, you may be denied the exemption.

The claimant should provide each household living on the property with a copy of the attached form titled *Lower-Income Households — Statement of Family Household Income*. (The organization keeps the completed, signed statements in case of further audit.) The organization's property will not be allowed the exemption unless the proper information in a completed affidavit is provided to the Assessor.

\_\_\_\_\_, states:  
(name of person making affidavit)

1. He/She is \_\_\_\_\_,  
(title, such as president, etc.)

2. of the \_\_\_\_\_,  
(corporate or organization name)

3. the mailing address of which is \_\_\_\_\_;  
(give complete address including zip code)

4. for the property located at \_\_\_\_\_;  
(give complete address including zip code)

5. That he or she makes this affidavit on behalf of this organization in support of a claim for exemption for the \_\_\_\_ - \_\_\_\_ fiscal year and certifies that:

A. There is an enforceable and verifiable agreement with a public agency or, a recorded deed restriction, or other legal document\* that restricts the project's usage and that provides that the units designated for use by lower-income households are continuously available to or occupied by lower-income households at rents that do not exceed those prescribed by section 50053 of the Health and Safety Code, or, to the extent that the terms of federal, state, or local financing or financial assistance conflicts with section 50053, rents do not exceed those prescribed by the terms of the financing or financial assistance, and

B. The funds which would have been necessary to pay property taxes are used to maintain the affordability of, or reduce rents otherwise necessary for, the units occupied by lower-income households, and

C. At least one of the following criteria is applicable (*check one*):

- ☐ (1) The acquisition, rehabilitation, development, or operation of the property, or any combination of these factors, is financed with tax exempt mortgage revenue bonds or general obligation bonds, or is financed by local, state, or federal loans or grants and the rents of the occupants who are lower-income households do not exceed those prescribed by deed restrictions or regulatory agreements pursuant to the terms of the financing or financial assistance. [section 214(g)(1)(A)]
- ☐ (2) The owner of the property is eligible for and receives low-income housing tax credits according to section 42 of the Internal Revenue Code of 1986, as added by Public Law 99-514. [section 214(g)(1)(B)]
- ☐ (3) In the case of a claim, other than a claim with respect to property owned by a limited partnership in which the managing general partner is an eligible nonprofit corporation, that is filed for the 2000-01 fiscal year or any fiscal year thereafter, 90 percent or more of the occupants of the property are lower income households whose rent does not exceed the rent prescribed by section 50053 of the Health and Safety Code. The total exemption amount allowed under this subdivision to a taxpayer, with respect to a single property or multiple properties for any fiscal year on the sole basis of the application of this subparagraph, may not exceed twenty thousand dollars (\$20,000) of tax. [section 214(g)(1)(C)]

6. All nonprofit corporations that are managing general partners of limited partnerships filing an exemption claim for low-income housing under section 214(g) are required to file form BOE-267-L1, *Welfare Exemption Supplemental Affidavit, Housing —Lower-Income Households (Limited Partnerships)*.

\*Please provide a copy of a regulatory agreement with a public agency, a copy of a recorded deed restriction, or a copy of an "other legal document" if you are filing a claim on this property for the first time (BOE-267). "Other legal document" applies to properties owned by nonprofit organizations, not to properties owned by limited partnerships with a nonprofit corporation as managing general partner.

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.*

SIGNATURE OF PERSON MAKING AFFIDAVIT

DATE



**THIS AFFIDAVIT IS A PUBLIC RECORD AND IS SUBJECT TO PUBLIC INSPECTION**

**A. ELIGIBILITY BASED ON FAMILY HOUSEHOLD INCOME**

Section 214(g) of the California Revenue and Taxation Code provides that property owned by nonprofit organizations providing housing for lower-income households can qualify for the welfare exemption from property taxes to the extent that the incomes of households residing therein do not exceed amounts listed below:

NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME	NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME	NO. OF PERSONS IN HOUSEHOLD	MAXIMUM INCOME
1		4		7	
2		5		8	
3		6			

**NOTE:** If a dollar amount is not entered for each number of persons, contact the county Assessor for the figures. The amounts are different for each county and they change annually.

In order to qualify all or a portion of the total property for the exemption, you must have: (1) a signed statement for each household that qualifies (you keep the statement in case of further audit) and (2) you must complete the report below:

**B. LIST OF QUALIFIED HOUSEHOLDS**

Complete or attach list showing desired information for **only** those households that qualify; use additional sheets if necessary.

ADDRESS/UNIT NO. (use two lines if there are two households in a unit)	NO. OF PERSONS IN HOUSEHOLD (may be more than one household in unit)	MAXIMUM INCOME FOR HOUSEHOLD DOES NOT EXCEED
1.		\$
2.		
3.		

**C. RECAP FOR ALL HOUSEHOLDS, ELIGIBLE AND INELIGIBLE**

**NOTE:** The low-income exemption calculation under section 214(g) is the value of low-income households to the total area of the property.

	EXAMPLE	ACTUAL
1. Number of residential units designated for use by or serving lower-income households	40	
2. Total number of residential units	100	
3. Area of qualified low-income households (square feet)	75,000	
4. Total area of building(s) (square feet)	150,000	

**D. EXEMPTION CALCULATION**

	EXAMPLE	ACTUAL
Percentage of the area of lower-income households occupying the property to the total area of the property	75,000/150,000	/
Percentage of value of property eligible for exemption	50%	

**E. APPLICATION OF LIMITATION ON EXEMPTION TO \$20,000 OF TAX pursuant to Revenue & Taxation Code section 214(g)(1)(C)**

See page 1 of this form, no. 5, C (3). This limitation on the amount of the exemption applies solely to low-income housing properties owned by nonprofit organizations that **are not financed by government loans**, as specified in section 214(g)(1)(A) or **do not receive** low income housing tax credits, as provided in section 214(g)(1)(B). Claimants with properties qualifying for exemption under 214(g)(1)(C) must list all the counties in which such properties are located; use additional sheets if necessary.

CORPORATE IDENTIFICATION NUMBER

**LIST ALL LOW-INCOME PROPERTIES SUBJECT TO \$20,000 TAX EXEMPTION**

COUNTY	APN	PROPERTY STREET ADDRESS	CITY/ZIP CODE	AMOUNT OF \$20,000 TAX EXEMPTION TO BE APPLIED
				\$

**LOWER-INCOME HOUSEHOLDS**  
**STATEMENT OF FAMILY HOUSEHOLD INCOME**  
**(SUGGESTED FAMILY HOUSEHOLD INCOME REPORTING FORM)**

Section 214(g) of the California Revenue and Taxation Code provides that property owned by nonprofit organizations providing housing for lower-income households can qualify for the welfare exemption from property taxes for those units whose family household income does not exceed the limits stated herein.

Promptly complete, sign and return this statement to the manager of the organization that provides the housing so the organization will have time to complete the form that must be filed with the Assessor.

**ADDRESS OR UNIT NUMBER**  
*(no P.O. box numbers)*

NAME(S) OF OCCUPANTS	NUMBER OF PERSONS IN FAMILY HOUSEHOLD	INCOME LIMIT
	1	\$
	2	
	3	
	4	
	5	
	6	
	7	
	8	\$

1. Number of persons in family household \_\_\_\_\_

2. I certify (or declare) under penalty of perjury under the laws of the State of California that the family household income for the prior calendar year did not exceed \$ \_\_\_\_\_. *(Enter the amount of the income limit shown for the number of persons in family household.)*

SIGNATURE



DATE

## INSTRUCTIONS

### SUGGESTED FAMILY HOUSEHOLD INCOME REPORTING FORM

1. Enter the address or unit number and the names of the persons who comprise your household.
2. Enter on line 1 the **number** of persons who comprise your household.
3. Enter on line 2 the income limit figure for the number of persons shown on line 1.
4. Sign the statement if your combined household income is the same as or less than the income limit.
5. Promptly return the statement to an officer or the manager of the organization on whose property you reside.

#### Household Income:

*Income includes but is not limited to:*

- (1) Wages, salaries, fees, tips, bonuses, commissions and other employee compensation.
- (2) Net income from the operation of a business or profession or from rental of real or personal property.
- (3) Interest and dividends.
- (4) Periodic payments received from social security, annuities, insurance policies, retirement funds, pensions, disability or other similar types of periodic receipts.
- (5) Unemployment and disability compensation, workers' compensation and severance pay.
- (6) Public assistance exclusive of any amount specified for shelter and utilities.
- (7) Alimony, child support payments and regular contributions or gifts from persons not residing in the dwelling.
- (8) All regular pay, special pay and allowances of a member of the Armed Forces who is head of the household or spouse.

*The following items shall not be considered as income:*

- (1) Casual, sporadic or irregular gifts.
- (2) Amounts specifically for or in reimbursement of the cost of medical expenses.
- (3) Lump sum additions to family assets such as inheritances, insurance payments (including payments under health and accident insurance and workers' compensation), capital gains and settlement for personal or property losses.
- (4) Amounts of educational scholarships paid directly to the student or to the educational institution and veteran benefits for costs of tuition, fees, books, and equipment.
- (5) The value of food coupons.
- (6) Payments received from the ACTION Agency, VISTA, Service Learning Programs, Special Volunteer Programs, National Older American Volunteer Program, Retired Senior Volunteer Program, Foster Grandparent Program, Older American Community Services Program, SCORE and ACE.
- (7) Foster Child Care payments.

For a complete listing of income and deductions, see Department of Housing and Community Development Regulations, section 6914.